



3013 (02-09-04)

ANNUAL REPORT

OF

Name: OAK CREEK WATER & SEWER UTILITY

Principal Office: 170 W. DREXEL AVE
P.O. BOX 94
OAK CREEK, WI 53154-0094

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OAK CREEK WATER & SEWER UTILITY**Utility Address:** 170 W. DREXEL AVE

P.O. BOX 94

OAK CREEK, WI 53154-0094

When was utility organized? 7/12/1961**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR STEVEN N. YTTRI**Title:** FINANCE DIRECTOR**Office Address:**

170 W. DREXEL AVE

P.O. BOX 94

OAK CREEK, WI 53154-0094

Telephone: (414) 570 - 8210**Fax Number:** (414) 570 - 8215**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR FREDERICK R. SIEPERT**Title:** COMMISSION CHAIRMAN**Office Address:**

405 E VALBETH DR

OAK CREEK, WI 53154

Telephone: (414) 762 - 3721**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & CO**Title:****Office Address:** VIRCHOW, KRAUSE & CO

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 12/31/1999**Period covered by most recent audit:** 1/1/1999 TO 12/31/1999

Names and titles of utility management including manager or superintendent:

Name: MR DONALD A. ASHBAUGH**Title:** GENERAL MANAGER**Office Address:**

170 W. DREXEL AVE

P.O. BOX 94

OAK CREEK, WI 53154-0094

Telephone: (414) 570 - 8210**Fax Number:** (414) 570 - 8215**E-mail Address:**

Name of utility commission/committee: OAK CREEK WATER & SEWER UTILITY COMMISSION

Names of members of utility commission/committee:

MR RAYMOND BURNSIDE

MR RONALD CALLIES

MR GARY GASS

MR FREDERICK SIEPERT, CHAIRMAN

MR GERALD WILLE, SECRETARY

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,862,892	5,718,119	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,030,440	2,058,686	2
Depreciation Expense (403)	1,239,042	1,027,633	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,068,344	1,015,017	5
Total Operating Expenses	4,337,826	4,101,336	
Net Operating Income	1,525,066	1,616,783	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,525,066	1,616,783	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	19,314	39,699	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	29,268	24,776	9
Interest and Dividend Income (419)	437,467	375,948	10
Miscellaneous Nonoperating Income (421)	50	0	11
Total Other Income	486,099	440,423	
Total Income	2,011,165	2,057,206	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	2,011,165	2,057,206	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	869,637	674,144	14
Amortization of Debt Discount and Expense (428)	60,086	32,498	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	71,803	(10,771)	19
Total Interest Charges	857,920	717,413	
Net Income	1,153,245	1,339,793	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,416,230	7,076,437	20
Balance Transferred from Income (433)	1,153,245	1,339,793	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,569,475	8,416,230	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
PRIME CO. TOWER RENTAL	15,648	4
SPRINT TOWER RENTAL	13,620	5
Total (Acct. 418):	29,268	
Interest and Dividend Income (419):		
SPECIAL ASSESSMENTS	31,898	6
TEMPORARY INVESTMENTS	405,569	7
Total (Acct. 419):	437,467	
Miscellaneous Nonoperating Income (421):		
SUNDRY	50	8
Total (Acct. 421):	50	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	45,369				45,369	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	15,979				15,979	3
Materials	10,076				10,076	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	26,055	0	0	0	26,055	
Net income (or loss)	19,314	0	0	0	19,314	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	5,862,892	0	0	0	5,862,892	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	5,862,892	0	0	0	5,862,892	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	772,136	163,026	935,162	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	83,074	17,540	100,614	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	180,566	(180,566)	0	18
All other accounts			0	19
Total Payroll	1,035,776	0	1,035,776	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	68,771,145	63,531,782	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,411,396	9,447,838	2
Net Utility Plant	59,359,749	54,083,944	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	59,359,749	54,083,944	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	408,578	296,598	8
Special Funds (125-128)	1,429,512	6,741,796	9
Total Other Property and Investments	1,838,090	7,038,394	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	73,801	(28,613)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	150	150	12
Temporary Cash Investments (136)	4,880,868	3,933,262	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	499,366	448,622	15
Other Accounts Receivable (143)	91,578	42,239	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	527,908	536,648	18
Materials and Supplies (151-163)	50,731	59,119	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	29,869	50,958	21
Accrued Utility Revenues (173)	483,038	472,799	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	6,637,309	5,515,184	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	199,511	258,377	24
Other Deferred Debits (182-186)	391,559	111,443	25
Total Deferred Debits	591,070	369,820	
Total Assets and Other Debits	68,426,218	67,007,342	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	10,386,213	10,386,213	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	9,569,475	8,416,230	28
Total Proprietary Capital	19,955,688	18,802,443	
LONG-TERM DEBT			
Bonds (221-222)	18,590,000	19,160,000	29
Advances from Municipality (223)	444,000	666,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	19,034,000	19,826,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	895,058	1,276,360	33
Payables to Municipality (233)	7,128	203,546	34
Customer Deposits (235)			35
Taxes Accrued (236)	999,865	947,695	36
Interest Accrued (237)	149,214	139,396	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	20,451	18,596	41
Total Current and Accrued Liabilities	2,071,716	2,585,593	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	19,746	18,115	44
Total Deferred Credits	19,746	18,115	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	27,345,068	25,775,191	49
Total Liabilities and Other Credits	68,426,218	67,007,342	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	67,841,852	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	5,000				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	924,293				7
Total Utility Plant	68,771,145	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	9,411,396	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	9,411,396	0	0	0	
Net Utility Plant	59,359,749	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	9,447,838				9,447,838	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,239,042				1,239,042	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	44,114				44,114	6
Accruals charged other						7
accounts (specify):						8
Transportation deprec. to clearing	21,289				21,289	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	1,304,445	0	0	0	1,304,445	13
Debits during year						14
Book cost of plant retired	1,340,887				1,340,887	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	1,340,887	0	0	0	1,340,887	19
Balance End of Year	9,411,396	0	0	0	9,411,396	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0		0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	50,731	59,119	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>50,731</u>	<u>59,119</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2.990 water sym revenue bonds - 9/1/96	3,817	428	39,363	1
7.530 water sym refunding revenue bonds - 11/1/91	3,453	428	3,494	2
7.790 water sym revenue bonds - 10/15/97	11,655	428	125,302	3
8.000 water sym bpnd antic notes - 9/15/1998	41,161	428	27,326	4
Safe Drinking Water Fund	0	N/A	4,026	5
Total			199,511	
Unamortized premium on debt (251)				
NONE	0	0	0	6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	10,386,213	1
Changes during year (explain):		
NONE	0	2
Balance end of year	10,386,213	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
7.530 water sym revenue bonds	11/01/1991	12/01/2001	5.98%	490,000	1
2.990 water sym revenue bonds	09/01/1996	12/01/2016	5.38%	2,750,000	2
7.790 water sym revenue bonds	10/15/1997	12/01/2017	4.99%	7,350,000	3
8.000 water sym bond antic notes	09/15/1998	09/01/2000	3.90%	8,000,000	4
Total Bonds (Account 221):				18,590,000	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 18,590,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
payment of municipal contribution	09/18/1991	12/31/2001	0.00%	444,000	1
Total for Account 223				444,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	947,695	1
Accruals:		
Charged water department expense	1,076,538	2
Charged electric department expense		3
Charged sewer department expense	11,344	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,087,882	
Taxes paid during year:		
County, state and local taxes	947,695	6
Social Security taxes	80,653	7
PSC Remainder Assessment	7,364	8
Other (explain):		
NONE		9
Total payments and other debits	1,035,712	
Balance end of year	999,865	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
7.530 waterworks sym bonds issued 1/1/91	3,626	42,390	43,515	2,501	1
2.990 waterworks sym bonds issued 9/1/96	12,373	148,139	148,475	12,037	2
7.790 waterworks sym bonds issued 10/15/97	30,664	367,108	367,963	29,809	3
8.000 waterworks sym BANs issued 9/15/98	92,733	312,000	299,866	104,867	4
Subtotal	139,396	869,637	859,819	149,214	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	139,396	869,637	859,819	149,214	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	25,775,191	0	0	0	0	25,775,191	1
Add credits during year:							
For Services	100,247					100,247	2
For Mains	1,318,021					1,318,021	3
Other (specify):							
HYDRANTS	151,609					151,609	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	27,345,068	0	0	0	0	27,345,068	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASESMENT RECEIVABLES	408,578	2
Total (Acct. 124):	408,578	
Sinking Funds (125):		
REVENUE BOND RESERVE	1,185,154	3
Total (Acct. 125):	1,185,154	
Depreciation Fund (126):		
REVENUE BOND DEPERCIATION	244,358	4
Total (Acct. 126):	244,358	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	499,366	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	499,366	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
DELINQUENT UTILITY BILLS - SOUTH MILWAUKEE	8,201	15
INSPECTION CHARGES - FRANKLIN	9,019	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
HYDRANT PERMIT - OAKVIEW #3	3,974	17
WEPCO DAMAGE	1,406	18
UST REMOVAL	68,923	19
SUNDRY	55	20
Total (Acct. 143):	91,578	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS	72,366	21
INSPECTION CHARGES - OAK CREEK	12,103	22
LOCATING CITY SERVICES	9,535	23
GPS SYSTEM	4,783	24
CURRENT SPECIAL ASSESSEMENTS	429,121	25
Total (Acct. 145):	527,908	
Prepayments (165):		
NONE		26
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		27
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		28
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		29
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		30
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
1995 MASTER PLAN	76,260	31
1999 MEMBRANE / OZONE STUDY	82,068	32
1999 UPDATE TO MASTER PLAN - NOT COMPLETE	44,087	33
1999 AQUIFER STORAGE & RECOVERY RESEARCH - NOT COMPLETE	189,144	34
Total (Acct. 186):	391,559	
Payables to Municipality (233):		
FIRE PROTECTION - OAK CREEK	7,128	35
Total (Acct. 233):	7,128	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Credits (253):		
ACCRUED SICK PAY	19,746	36
Total (Acct. 253):	19,746	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	63,413,660	0	0	0	63,413,660	1
Materials and Supplies	54,925	0	0	0	54,925	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	9,429,617	0	0	0	9,429,617	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	26,560,129	0	0	0	26,560,129	6
Other (specify):						
NONE					0	7
Average Net Rate Base	27,478,839	0	0	0	27,478,839	
Net Operating Income	1,525,066	0	0	0	1,525,066	8
Net Operating Income as a percent of						
Average Net Rate Base	5.55%	N/A	N/A	N/A	5.55%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	10,386,213	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,992,852	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	19,379,065	
Net Income		
Net Income	1,153,245	5
Percent Return on Proprietary Capital	5.95%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

8 MGD treatment plant expansion project was completed in 1999

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Info in quotes was attached to annual report filing. PJL

"The information requested by the edit checks are included in the financial section footnotes, page F-23."

Misc. Deferred Debits (186):

1995 master plan - see PSC amortization authorization letter of 6/25/96.

1999 master plan update - not complete; no authorization has been requested.

1999 membrane / Ozone study - see PSC amortization authorization letter of 2/8/00.

1999 Aquifer storage and recovery research project - not complete; no authorization has been requested

Accumulated sick leave prior to 1989 - see PSC authorization letter of 4/23/92.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 31, 2000

Mr. Steve N. Yttri, Finance Director
Oak Creek Water & Sewer Utility
170 West Drexel Avenue
P.O. Box 94
Oak Creek, WI 53154-0094

1999 Analytical Review DWCCA-4310-PJL

Dear Mr. Yttri:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

The PSC is establishing a database and guidelines for the average cost of meters. Based upon a review of your utility's data, the average cost of meters was \$210. Please provide a sample invoice for each size of meter installed in 1999. In addition, please provide the average cost to install the meters. Thank you for your cooperation with our meter project.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\4310.doc

cc: Mr. Frederick Siepert, Chairman

RESPONSE RECEIVED 6/28/00.

Information supplies, high average cost due to the fact that there were over 20 meters 1 1/2" and larger.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	5,783,750	1
Total Sales of Water	5,783,750	
Other Operating Revenues		
Forfeited Discounts (470)	33,803	2
Miscellaneous Service Revenues (471)	30	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	45,309	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	79,142	
Total Operating Revenues	5,862,892	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	25,911	8
Pumping Expenses (620-633)	428,475	9
Water Treatment Expenses (640-652)	498,571	10
Transmission and Distribution Expenses (660-678)	471,342	11
Customer Accounts Expenses (901-905)	58,159	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	547,982	14
Total Operation and Maintenance Expenses	2,030,440	
Other Operating Expenses		
Depreciation Expense (403)	1,239,042	15
Amortization Expense (404-407)		16
Taxes (408)	1,068,344	17
Total Other Operating Expenses	2,307,386	
Total Operating Expenses	4,337,826	
NET OPERATING INCOME	1,525,066	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	17	1,678	1,143	1
Commercial	50	5,034	10,291	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	67	6,712	11,434	
Metered Sales to General Customers (461)				
Residential	7,167	586,482	1,851,511	4
Commercial	710	427,609	1,036,691	5
Industrial	25	449,457	766,733	6
Total Metered Sales to General Customers (461)	7,902	1,463,548	3,654,935	
Private Fire Protection Service (462)	300		78,879	7
Public Fire Protection Service (463)	4		729,654	8
Other Sales to Public Authorities (464)	53	40,962	105,603	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	3	786,776	1,203,245	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	8,329	2,297,998	5,783,750	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Caddy Vista Sanitary District	Duane Ct. S. & Racine/Milw. Cty Line	15,856	25,288	1
City of Franklin	Hwy 41	598,910	921,632	2
Crestview Sanitary Dsitrict	Hwy 32 & Milwaukee Country Line	172,010	256,325	3
Total		786,776	1,203,245	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	647,872	1
Wholesale fire protection billed	81,782	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	729,654	
Forfeited Discounts (470):		
Customer late payment charges	33,803	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	33,803	
Miscellaneous Service Revenues (471):		
MANUAL METER READING	30	7
Total Miscellaneous Service Revenues (471)	30	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	40,910	10
Other (specify):		
WATER TESTS	2,948	11
FIRE USE	730	12
SUNDRY	721	13
Total Other Water Revenues (474)	45,309	
Amortization of Construction Grants (475):		
NONE		14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	4,285	1
Operation Labor and Expenses (601)	15,725	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	5,748	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	90	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	63	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	25,911	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	34,401	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	175,174	17
Pumping Labor and Expenses (624)	71,003	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	76,898	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	4,630	22
Maintenance of Structures and Improvements (631)	6,433	23
Maintenance of Power Production Equipment (632)	3,507	24
Maintenance of Pumping Equipment (633)	56,429	25
Total Pumping Expenses	428,475	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	42,768	26
Chemicals (641)	93,557	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	152,111	28
Miscellaneous Expenses (643)	97,942	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	10,026	31
Maintenance of Structures and Improvements (651)	6,050	32
Maintenance of Water Treatment Equipment (652)	96,117	33
Total Water Treatment Expenses	498,571	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	77,895	34
Storage Facilities Expenses (661)	15,336	35
Transmission and Distribution Lines Expenses (662)	165,376	36
Meter Expenses (663)	7,256	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	18,316	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	23,226	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	11,375	43
Maintenance of Transmission and Distribution Mains (673)	107,023	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	21,077	46
Maintenance of Meters (676)	4,130	47
Maintenance of Hydrants (677)	19,877	48
Maintenance of Miscellaneous Plant (678)	455	49
Total Transmission and Distribution Expenses	471,342	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	8,689	51
Customer Records and Collection Expenses (903)	49,470	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	58,159	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	59,703	56
Office Supplies and Expenses (921)	24,982	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	97,351	59
Property Insurance (924)	5,834	60
Injuries and Damages (925)	38,948	61
Employee Pensions and Benefits (926)	306,569	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	13,360	65
Rents (931)		66
Maintenance of General Plant (932)	1,235	67
Total Administrative and General Expenses	547,982	
Total Operation and Maintenance Expenses	2,030,440	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		999,865	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		12,118	2
Net property tax equivalent		987,747	
Social Security		73,233	3
PSC Remainder Assessment		7,364	4
Other (specify): NONE			5
Total tax expense		1,068,344	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218216				3
County tax rate	mills		6.000814				4
Local tax rate	mills		10.375398				5
School tax rate	mills		9.388692				6
Voc. school tax rate	mills		2.226719				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.854871				9
Total tax rate	mills		30.064710				10
Less: state credit	mills		1.621705				11
Net tax rate	mills		28.443005				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.375398				14
Combined School Tax Rate	mills		11.615411				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.990809				17
Total Tax Rate	mills		30.064710				18
Ratio of Local and School Tax to Total	dec.		0.731449				19
Total tax net of state credit	mills		28.443005				20
Net Local and School Tax Rate	mills		20.804614				21
Utility Plant, Jan. 1	\$	63,342,384	63,342,384				22
Materials & Supplies	\$	59,119	59,119				23
Subtotal	\$	63,401,503	63,401,503				24
Less: Plant Outside Limits	\$	11,054,503	11,054,503				25
Taxable Assets	\$	52,347,000	52,347,000				26
Assessment Ratio	dec.		0.918100				27
Assessed Value	\$	48,059,781	48,059,781				28
Net Local & School Rate	mills		20.804614				29
Tax Equiv. Computed for Current Year	\$	999,865	999,865				30
Tax Equivalent per 1994 PSC Report	\$	845,726					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	999,865					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	21,060		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	5,757,512		7
Wells and Springs (314)	133,276		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	463,710		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	6,375,558	0	
PUMPING PLANT			
Land and Land Rights (320)	18,610		12
Structures and Improvements (321)	1,404,667		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	165,506		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,837,299	487,731	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	44,612	1	20
Total Pumping Plant	3,470,694	487,732	
WATER TREATMENT PLANT			
Land and Land Rights (330)	31,500		21
Structures and Improvements (331)	1,109,127	3,479,365	22
Water Treatment Equipment (332)	3,630,653	3,235,794	23
Total Water Treatment Plant	4,771,280	6,715,159	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	27,556		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			21,060	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)	85,048		5,672,464	7
Wells and Springs (314)	82,659		50,617	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)	81,366		382,344	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	249,073	0	6,126,485	
PUMPING PLANT				
Land and Land Rights (320)			18,610	12
Structures and Improvements (321)	80,225		1,324,442	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			165,506	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	271,614		2,053,416	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			44,613	20
Total Pumping Plant	351,839	0	3,606,587	
WATER TREATMENT PLANT				
Land and Land Rights (330)			31,500	21
Structures and Improvements (331)	85,464		4,503,028	22
Water Treatment Equipment (332)	447,400		6,419,047	23
Total Water Treatment Plant	532,864	0	10,953,575	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			27,556	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	2,677,336		26
Transmission and Distribution Mains (343)	31,471,902	1,439,320	27
Fire Mains (344)	0		28
Services (345)	4,351,606	109,472	29
Meters (346)	1,386,867	61,105	30
Hydrants (348)	3,167,267	162,862	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	43,082,534	1,772,759	
GENERAL PLANT			
Land and Land Rights (389)	19,717		33
Structures and Improvements (390)	563,948		34
Office Furniture and Equipment (391)	80,198		35
Computer Equipment (391.1)	85,730	50,227	36
Transportation Equipment (392)	232,650	115,103	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	67,906	8,155	39
Laboratory Equipment (395)	15,801		40
Power Operated Equipment (396)	87,739		41
Communication Equipment (397)	122,621		42
SCADA Equipment (397.1)	0	1,048,135	43
Miscellaneous Equipment (398)	9,093		44
Other Tangible Property (399)	0		45
Total General Plant	1,285,403	1,221,620	
Total utility plant in service directly assignable	58,985,469	10,197,270	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	58,985,469	10,197,270	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	9,172		2,668,164	26
Transmission and Distribution Mains (343)	60,004		32,851,218	27
Fire Mains (344)			0	28
Services (345)			4,461,078	29
Meters (346)	11,582		1,436,390	30
Hydrants (348)	2,773		3,327,356	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	83,531	0	44,771,762	
GENERAL PLANT				
Land and Land Rights (389)			19,717	33
Structures and Improvements (390)	14,336		549,612	34
Office Furniture and Equipment (391)			80,198	35
Computer Equipment (391.1)	85,730		50,227	36
Transportation Equipment (392)	23,514		324,239	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			76,061	39
Laboratory Equipment (395)			15,801	40
Power Operated Equipment (396)			87,739	41
Communication Equipment (397)			122,621	42
SCADA Equipment (397.1)			1,048,135	43
Miscellaneous Equipment (398)			9,093	44
Other Tangible Property (399)			0	45
Total General Plant	123,580	0	2,383,443	
Total utility plant in service directly assignable	1,340,887	0	67,841,852	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	1,340,887	0	67,841,852	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	381,306	1.67%	95,440	3
Wells and Springs (314)	133,276	2.94%		4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	110,866	1.77%	7,488	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	625,448		102,928	
PUMPING PLANT				
Structures and Improvements (321)	380,713	2.43%	33,159	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	50,740	4.42%	7,315	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,076,223	4.42%	85,985	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	44,613	4.29%		15
Total Pumping Plant	1,552,289		126,459	
WATER TREATMENT PLANT				
Structures and Improvements (331)	346,533	2.50%	70,152	16
Water Treatment Equipment (332)	1,541,843	4.00%	200,994	17
Total Water Treatment Plant	1,888,376		271,146	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	253,745	1.86%	49,713	19
Transmission and Distribution Mains (343)	2,988,167	1.10%	353,777	20
Fire Mains (344)	0			21
Services (345)	928,067	2.50%	110,159	22
Meters (346)	204,459	6.25%	88,227	23
Hydrants (348)	507,229	1.85%	60,075	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	4,881,667		661,951	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313	85,048				391,698	3
314	82,659				50,617	4
315					0	5
316	81,366				36,988	6
317					0	7
	249,073	0	0	0	479,303	
321	80,225				333,647	8
322					0	9
323					58,055	10
324					0	11
325	271,614				890,594	12
326					0	13
327					0	14
328					44,613	15
	351,839	0	0	0	1,326,909	
331	85,464				331,221	16
332	447,400				1,295,437	17
	532,864	0	0	0	1,626,658	
341					0	18
342	9,172				294,286	19
343	60,004				3,281,940	20
344					0	21
345					1,038,226	22
346	11,582				281,104	23
348	2,773				564,531	24
349					0	25
	83,531	0	0	0	5,460,087	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	134,239	2.27%	12,639	26
Office Furniture and Equipment (391)	24,523	6.70%	5,373	27
Computer Equipment (391.1)	65,834	25.00%	26,174	28
Transportation Equipment (392)	161,178	10.56%	21,289	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	32,062	6.70%	4,823	31
Laboratory Equipment (395)	13,106	6.70%	1,059	32
Power Operated Equipment (396)	24,473	6.07%	5,326	33
Communication Equipment (397)	44,994	10.00%	12,262	34
SCADA Equipment (397.1)	0	10.00%	52,407	35
Miscellaneous Equipment (398)	(351)	6.70%	609	36
Other Tangible Property (399)	0			37
Total General Plant	500,058		141,961	
Total accum. prov. directly assignable	9,447,838		1,304,445	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 9,447,838		 1,304,445	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	14,336				132,542	26
391					29,896	27
391.1	85,730				6,278	28
392	23,514				158,953	29
393					0	30
394					36,885	31
395					14,165	32
396					29,799	33
397					57,256	34
397.1					52,407	35
398					258	36
399					0	37
	123,580	0	0	0	518,439	
	1,340,887	0	0	0	9,411,396	
					0	38
	1,340,887	0	0	0	9,411,396	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		198,375		198,375	1
February		173,650		173,650	2
March		190,869		190,869	3
April		204,297		204,297	4
May		217,202		217,202	5
June		208,793		208,793	6
July		262,465		262,465	7
August		263,996		263,996	8
September		284,029		284,029	9
October		216,573		216,573	10
November		174,663		174,663	11
December		185,453		185,453	12
Total for year	0	2,580,365	0	2,580,365	
Less: Measured or estimated water used in main flushing and water treatment during year				77,445	13
Less: Other utility use				78,771	14
Other utility use explanation:					15
Mainbreaks 3,424; sewer cleaning 222; ASR project testing 70,000, fire fighting 125, filling Puetz Road Reservoir 5,000					
Water pumped into distribution system				2,424,149	16
Less: Water sold				2,297,998	17
Losses and unaccounted for				126,151	18
Percent unaccounted for to the nearest whole percent (%)				5%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				12,578	21
Date of maximum: 9/4/1999					22
Cause of maximum:					23
dry, hot weather					
Minimum gallons pumped by all methods in any one day during reporting year				3,948	24
Date of minimum: 12/23/1999					25
Total KWH used for pumping for the year				4,663,343	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)		Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	#1	16-1	1,815	19	1,800,000	No	1
WELL	#3	16-2	1,800	19	1,800,000	No	2
WELL	#4	30-1	1,846	15	1,800,000	No	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	#1	3,000	18	30	1
LAKE MICHIGAN	#2	7,500	34	60	2

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 AUSTIN ST. BS	#1 AUSTIN ST. GRD STGE	#1 BCKWSH-CLEARWELL	1
Location	8520 S. AUSTIN STREET	8520 S AUSTIN STREET	9325 S 5TH AVE	2
Purpose	S	S	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	LANE BOWLER	5
Year Installed	1955	1955	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	800	426	8,900	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	CONTINENTAL	U S MOTORS	9
Year Installed	1955	1955	1974	10
Type	ELECTRIC	OTHER	ELECTRIC	11
Horsepower	50	75	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#1 CLEARWELL	#1 RAWSON AVE. BS	#1 SHOREWELL	14
Location	9325 S 5TH AVE	1409 W JANAT DRIVE	9170 S 5TH AVE	15
Purpose	P	B	P	16
Destination	D	D	T	17
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	18
Year Installed	1974	1981	1974	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,542	757	4,046	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	22
Year Installed	1974	1981	1974	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	250	50	200	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 STAND-BY CLEARWELL	#1 STAND-BY SHOREWELL	#2 AUSTIN ST-GRD STGE	1
Location	9325 S 5TH AVE	9170 S 5TH AVE	8520 S AUSTIN STREET	2
Purpose	S	S	B	3
Destination	D	T	D	4
Pump Manufacturer	LANE BOWLER	LANE & BOWLER	AURORA	5
Year Installed	1974	1974	1955	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,542	4,046	600	8
Pump Motor or Standby Engine Mfr	WAUKESHA	WAUKESHA	LOUIS ALLIS	9
Year Installed	1974	1974	1955	10
Type	NATURAL GAS	NATURAL GAS	ELECTRIC	11
Horsepower	0	0	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 CLEARWELL	#2 RAWSON AVE. BS	#2 SHOREWELL	14
Location	9325 S 5TH AVE	1409 W JANAT DR	9170 S 5TH AVE	15
Purpose	P	B	P	16
Destination	D	D	T	17
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	18
Year Installed	1974	1981	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,694	632	4,812	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	22
Year Installed	1974	1981	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	125	50	200	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 AUSTIN ST GRD STGE	#3 CLEARWELL	#3 RAWSON AVE. BS	1
Location	8520 S AUSTIN STREET	9325 S 5TH AVE	1409 W JANAT DRIVE	2
Purpose	B	P	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	LANE BOWLER	AURORA	5
Year Installed	1955	1974	1981	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	600	812	1,736	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	U S MOTORS	U S MOTORS	9
Year Installed	1955	1974	1981	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	75	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 SHOREWELL	#4 CLEARWELL	#4 RAWSON AVE BS	13
Location	9170 S 5TH AVE	9325 S 5TH AVE	1409 W JANAT DRIVE	14
Purpose	P	P	B	15
Destination	T	D	D	16
Pump Manufacturer	LANE BOWLER	LANE BOWLER	AURORA	17
Year Installed	1974	1974	1981	18
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	19
Actual Capacity (gpm)	1,389	1,743	1,729	20
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	21
Year Installed	1974	1974	1981	22
Type	ELECTRIC	ELECTRIC	ELECTRIC	23
Horsepower	50	125	100	24

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4 SHOREWELL	#5 RYAN RD BS	#5 STAND-BY RYAN RD	1
Location	9170 S 5TH AVE	9401 S 22ND STREET	9401 S 22ND STREET	2
Purpose	P	B	S	3
Destination	T	D	D	4
Pump Manufacturer	LANE BOWLER	AURORA	AURORA	5
Year Installed	1974	1996	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,673	1,562	1,562	8
Pump Motor or Standby Engine Mfr	U S MOTORS	MARATHON	CUMMINS DIESEL	9
Year Installed	1974	1996	1996	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	60	250	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 RYAN RD BS	#7 CLEARWELL	#7 RYAN RD BS	14
Location	9401 S 22ND STREET	9325 S 5TH AVE	9401 S 22ND STREET	15
Purpose	B	P	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	LANE BOWLER	AURORA	18
Year Installed	1996	1997	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,576	3,500	1,632	21
Pump Motor or Standby Engine Mfr	MARATHON	U S MOTORS	MARATHON	22
Year Installed	1996	1997	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	60	250	60	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#8 CLEARWELL	#8 RYAN RD BS	#8 SHOREWELL	1
Location	9325 S 5TH AVE	9401 S 22ND STREET	9170 S 5TH AVE	2
Purpose	P	B	P	3
Destination	D	D	T	4
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	5
Year Installed	1985	1996	1985	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,889	1,608	4,625	8
Pump Motor or Standby Engine Mfr	U S MOTORS	MARATHON	U S MOTORS	9
Year Installed	1985	1996	1985	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	250	60	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9 SHOREWELL			14
Location	9170 S 5TH AVE			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LAYNE BOWLER			18
Year Installed	1999			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	4,812			21
Pump Motor or Standby Engine Mfr	U S MOTORS			22
Year Installed	1999			23
Type	ELECTRIC			24
Horsepower	200			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	AUSTIN ST BS	CEDAR HILLS	HOWELL AVE.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
				5
Year constructed	1995	1974	1962	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	0	168	168	10
Total capacity in gallons	388,000	200,000	500,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	15
				16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	20.0000	20.0000	20
				21
				22
Is a corrosion control chemical used (yes, no)?	N	N	N	23
				24
Is water fluoridated (yes, no)?	Y	Y	Y	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	PUETZ RD	TRTMNT PLT CLEARWELL	TRTMNT PLT UNDGRD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1996	1974	1974	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	188	0	0	10
Total capacity in gallons	6,000,000	478,000	1,363,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	15
				16
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	20.0000	20.0000	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	853	0	0	0	853	1
P	D	4.000	412	0	0	0	412	2
A	D	6.000	1,593	0	0	0	1,593	3
M	D	6.000	70,108	0	266	0	69,842	4
P	D	6.000	8,062	0	0	0	8,062	5
A	D	8.000	1,487	0	3	0	1,484	6
M	D	8.000	84,653	0	0	0	84,653	7
P	D	8.000	229,517	2,984	0	0	232,501	8
M	D	10.000	1,132	0	6	0	1,126	9
A	D	12.000	4,119	0	0	0	4,119	10
M	D	12.000	140,450	0	31	0	140,419	11
P	D	12.000	45,127	3,134	0	0	48,261	12
M	D	16.000	88,663	0	0	0	88,663	13
M	D	18.000	208	0	0	0	208	14
M	D	20.000	78,064	2,232	2,221	0	78,075	15
M	D	24.000	25,479	2,395	0	0	27,874	16
M	D	30.000	4,013	0	0	0	4,013	17
M	T	30.000	5,055	0	0	0	5,055	18
Total Within Municipality			788,995	10,745	2,527	0	797,213	
M	D	4.000	2,547	0	0	0	2,547	19
P	D	4.000	142	0	0	0	142	20
P	D	6.000	16,095	0	0	0	16,095	21
M	D	8.000	0	77	0	0	77	22
P	D	8.000	62,917	954	0	0	63,871	23
M	D	12.000	0	4,554	0	0	4,554	24
P	D	12.000	38,992	2,089	0	0	41,081	25
M	D	16.000	14,225	2,349	0	0	16,574	26
Total Outside of Municipality			134,918	10,023	0	0	144,941	
Total Utility			923,913	20,768	2,527	0	942,154	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,537	0	0	0	1,537		1
M	1.000	4,185	0	0	0	4,185		2
P	1.000	1,815	58	0	0	1,873		3
P	1.250	108	0	0	0	108		4
M	1.250	268	43	0	0	311		5
M	1.500	51	0	0	0	51		6
P	1.500	34	0	0	0	34		7
P	2.000	110	0	0	0	110		8
M	2.000	166	0	0	0	166		9
M	3.000	7	0	0	0	7		10
M	4.000	64	6	0	0	70		11
P	4.000	11	0	0	0	11		12
M	6.000	24	0	0	0	24		13
P	6.000	29	9	0	0	38		14
P	8.000	18	1	0	0	19		15
M	8.000	19	0	0	0	19		16
M	10.000	2	0	0	0	2		17
M	12.000	5	0	0	0	5		18
Total Utility		8,453	117	0	0	8,570	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	7,506	258	18	2	7,748	45	1
0.750	63	0	0	3	66	0	2
1.000	244	11	4	(1)	250	20	3
1.250	8	0	7	0	1	1	4
1.500	152	13	8	6	163	61	5
2.000	205	5	5	(5)	200	56	6
3.000	22	3	3	(1)	21	0	7
4.000	11	1	0	0	12	1	8
6.000	7	0	0	(2)	5	2	9
8.000	4	0	0	0	4	4	10
10.000	5	0	0	0	5	5	11
Total:	8,227	291	45	2	8,475	195	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	7,371	201	0	8	0	168	7,748	1
0.750	6	36	2	3	3	16	66	2
1.000	5	190	6	9	1	39	250	3
1.250	0	0	0	0	0	1	1	4
1.500	1	135	2	13	0	12	163	5
2.000	1	165	4	12	2	16	200	6
3.000	0	8	4	6	0	3	21	7
4.000	0	7	2	1	0	2	12	8
6.000	0	0	2	2	1	0	5	9
8.000	0	0	2	0	2	0	4	10
10.000	0	0	2	0	3	0	5	11
Total:	7,384	742	26	54	12	257	8,475	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	307	25	0		332	1
Within Municipality	1,648	24	5		1,667	2
Total Fire Hydrants	1,955	49	5	0	1,999	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	2,443
Number of distribution system valves end of year:	2,744
Number of distribution valves operated during year:	437

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

act. 633 - reduction is because prior year included rebuild of one high lift and one low lift pump.
act. 641 - increase includes switch from chlorine to sodium hypochlorite
act. 643 - increase includes costs of instrument moves
act. 652 - decrease is because of fewer repairs in 1999
act. 673 - increase is because of the increase in main breaks in 1999
act. 677 - decrease is because of fewer repairs. Prior year was higher than normal.
act. 923 - increase includes the first year of amortization of membrane / ozone study
act. 932 - increase is because of the treatment plant expansion

Property Tax Equivalent (Water) (Page W-07)

line 9: other tax rate - non-local = MMSD

Water Utility Plant in Service (Page W-08)

ACT. 325 - RETIREMENTS OF \$271,614 AND ADDITIONS OF \$487,731 ARE DUE TO 8 MGD PLANT EXPANSION PROJECT.
ACT. 331 - ADDITIONS OF \$3,479,365 ARE DUE TO 8 MGD PLANT EXPANSION PROJECT.
ACT. 332 - RETIREMENTS OF \$447,400 AND ADDITIONS OF \$3,235,794 ARE DUE TO 8 MGD PLANT EXPANSION PROJECT.
ACT. 343 - ADDITIONS OF \$1,439,320 IS DUE TO THE ADDITION OF 20,768 OF VARIOUS SIZED WATERMAIN TO OUR SYSTEM IN 1999.
ACT. 345 - ADDITIONS OF \$109,472 IS DUE TO THE ADDITION OF 117 SERVICES TO OUR SYSTEM IN 1999.
ACT. 348 - ADDITION OF \$162,862 IS DUE TO THE ADDITION OF 49 HYDRANTS WITH LEADS AND VALVES TO OUR SYSTEM IN 1999.
ACT. 392 - ADDITION OF \$115,103 IS DUE TO THE PURCHASE OF TWO NEW PICK-UP TRUCKS AND ONE DUMP TRUCK.
ACT. 397.1 - THE NEW SCADA SYSTEM IS PART OF THE 8 MGD TREATMENT PLANT EXPANSION PROJECT.

Water Mains (Page W-17)

Watermains are financed through developer contributions, special assessments, (front foot methodology) and Utility funds. Currently the interest rate for deferred assessments is 7.0%.

Water Services (Page W-18)

Services are financed through developer contributions and special assessments.

Meters (Page W-19)

Adjustments are due to reconciling to Utility records.
